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BellSouth Telecommunications, Inc. Suite 2106

615-214-4150

T.R.A. DOCKET ROOM Fax 615 214-8867

Kathy Sager Manager Regulatory

333 Commerce Street Nashville, Tennessee 37201-3300

katherine sager@bellsouth com

September 07, 2005

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Chairman Ron Jones Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, Tennessee

TN REGULATORY AUTHORITY TELECOMMUNICATIONS DIVISION

Dear Chairman Miller:

SUBJECT: Ad Valorem Tax Equity Payments - Docket 05-00235

Based on the anticipated tax savings for the upcoming year and the continued flow through of the original rate reduction taken for Ad Valorem equalization, BellSouth calculations indicate that no additional rate adjustment is needed at this time. Please call me at 615 214-4150 if you have questions or wish to discuss.

Yours truly,

BEFORE THE TENNESSEE REGULATORY AUTHORITY

Nashville, Tennessee

IN RE: Ad Valorem Data Response - Docket 05-00235

PROTECTIVE AGREEMENT

THIS AGREEMENT is entered into by and between BellSouth Telecommunications, Inc. (hereinafter "BellSouth") and the Tennessee Regulatory Authority Staff (hereinafter referred to as "TRA Staff");

WHEREAS, BellSouth has been asked by the TRA Staff to provide the following information:

Ad Valorem Data Response - Docket 05-00235

WHEREAS, BellSouth is willing to allow the TRA Staff access to the requested information claimed to be proprietary under the terms and conditions hereinafter specified and the TRA Staff is willing to accept access under such terms and conditions;

NOW, THEREFORE, the parties subscribing hereto agree as follows:

1. All access, review, use, and disclosure of any correspondence, documents, data, studies, methodologies, or other information or material claimed by BellSouth to be of a trade secret, proprietary, or confidential nature shall be treated as proprietary and confidential information (hereinafter referred to as "Confidential Information").

- 2. That all claimed Confidential Information shall be specifically marked as proprietary or confidential.
- 3. That access to such Confidential Information shall be limited to such representatives of the TRA Staff who have requested and received Confidential Information.
- 4. The TRA Staff hereby agrees not to disclose any of the claimed Confidential Information (including notes taken therefrom) so obtained and agree to treat such information as confidential and proprietary and to safeguard such information so as to prevent disclosure to any other person in any forum in this or any other jurisdiction. The TRA Staff will notify BellSouth of any requests from individuals or state agencies not a signatory hereto for copies of the claimed confidential information and will not release same until notified by BellSouth that the appropriate agreements are in place.
- 5. That TRA Staff will give BellSouth at least five (5) business days' notice of its desire to use, in the course of any proceeding, any information obtained as a result of its examination of the Confidential Information, including but not limited to any proffer of evidence. If any such use is planned, the affected parties will meet for purposes of attempting, in good faith, to establish a procedure which will accommodate the needs of the TRA Staff while at the same time insuring the nondisclosure of BellSouth claimed proprietary and confidential information. In the event of a failure to agree, the parties will submit the issue of appropriate protection from disclosure of proprietary and confidential information to the Tennessee Regulatory Authority (TRA) for resolution.
- 6 Nothing in this Agreement shall limit BellSouth's right to seek greater protection for any particular claimed Confidential Information from the TRA or a Court, including the right to seek to preclude access altogether; nor shall it limit BellSouth's right to seek to withhold any document or information on any legitimate

ground, including but not limited to a claim that disclosure would be unduly burdensome or that the information is irrelevant, subject to attorney-client privilege, or constitutes attorney work product. Additionally, nothing herein shall be construed to restrict BellSouth's right to challenge the admissibility or use in this proceeding or any claimed Confidential Information on any legitimate ground, including but not limited to competence, relevance, materiality, or privilege.

7. Nothing in this Agreement indicates that the TRA Staff agrees with BellSouth that the Information is confidential and proprietary. The purpose of this Agreement is only to assure BellSouth that the TRA Staff will treat the Information as confidential and proprietary unless and until the TRA or a Court, if appealed, orders otherwise, or BellSouth, through counsel, agrees otherwise.
